IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
And
THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY

WP No. 19704 of 2006

Between :
M/s. Kamal Footwear .. Petitioner

And

The Asst. Commissioner (CT) (Int.)
No.II, Vijawada .. Respondent

Dated : 23rd October, 2006

ORDER : (per JC,J)

Writ Petition is filed with the prayer as follows :

> "For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble High Court may be pleased to issue a Writ or Mandamus or any other appropriate writ or order or direction declaring the action of the respondent in passing the impugned order dated 24.8.2006 for the assessment year 2005-06 (for the period from 1.4.2005 to 30.11.2005 under CST Act) treating the turnover relating to branch transfers as inter state sales and levying tax at 10% as arbitrary, illegal and without any basis and contrary to the principles of natural justice and consequently set aside the same in the interest of justice and to pass such other order or orders as the Hon'ble Court may deem fit and proper in the

circumstances of the case."

The order under challenge is an assessment order under the Central Sales Tax Act. It is clearly an appeal able order. Apart from that whether the transactions made by the petitioner are branch transfers or inter state sales is a matter which is a question of fact to be decided on the basis of the examination of the evidence on record.

In the circumstances, we do not see any reason to entertain the writ petition. Accordingly, the writ petition is dismissed. It is open to the petitioner to pursue the statutory appeal within a period of one week from today and if the appeal is filed within a period of one week from today, the appropriate authority shall examine the same without reference to the question of limitation.

(J.CHELAMESWAR, J)

(M.VENKATESWARA REDDY,J)

23rd October, 2006.

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